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(Our File: GM-08-3619 JFR/ECR)

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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MICHELS CORPORATION,

Plaintiff,

- against -

Case No. 08 Civ. 02951 (LAK)

McALLISTER TOWING AND
TRANSPORTATION COMPANY, INC.,
and McALLISTER TOWING
OF CHARLESTON, INC.,

**RULE 7.1 CORPORATE
DISCLOSURE STATEMENT**

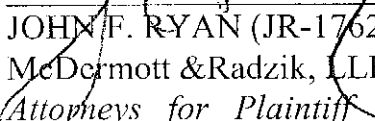
Defendants.

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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable Judges and Magistrate Judges of the Court to evaluate possible disqualifications or recusal, the undersigned counsel for Defendant, Sterling Equipment, Inc., certifies that the following are corporate parents, affiliates and/or subsidiaries of said party which are publicly held:

None Known to Exist.

Dated: New York, New York
March 20, 2008



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